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FEDERAL COMMUNICATIONS COMMISSION
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Before the
FEDERAL COMMUNICATIONS COMMISSION
Washington, D.C. 20554

In the Matter of:
Simplification of the Depreciation
Prescription Process

CC Docket No. 92-296

REPLY COMMENTS OF DELOITTE & TOUCHE

On March 10, 1993, Comments were filed in this proceeding on behalf of Deloitte & Touche. Those Comments do not reflect the views of Deloitte & Touche regarding the key policy issues presented by this proceeding. Consequently, our March 10, 1993 Comments should be treated as withdrawn in full, and should not be relied upon by any party to this proceeding.

Deloitte & Touche believes that the market for telecommunications services is increasingly competitive, with rapid advances in technology having an accelerating impact on the economic lifespan of equipment. To the extent that regulatory oversight is required, if at all, of depreciation practices otherwise compliant with Generally Accepted Accounting Principles,

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that oversight should be the minimum necessary to permit the Commission to identify the